

3 Fort Dodge Messenger, a newspaper published in Fort Dodge, Iowa,  
4 and the Rockwell City Advocate, a newspaper published in Rockwell  
5 City, Iowa.

Senate File 160. Approved April 17, 1937.

I hereby certify that the foregoing act was published in the Fort Dodge Messenger,  
April 21, 1937, and the Rockwell City Advocate, April 22, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*

## CHAPTER 189

### TAXATION

#### S. F. 123

AN ACT to amend section seven thousand one hundred seventy-one (7171), code, 1935,  
relative to annual levies.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That section seven thousand one hundred seventy-one  
2 (7171), code, 1935, be amended by adding to sub-section two (2) the  
3 following:

4 "In all counties where a levy of one and one-half (1½) mills on a  
5 dollar of assessed valuation will not produce revenue sufficient to  
6 equal the budget requirements against the general county fund of such  
7 county, such county for the years 1937 and 1938 only is hereby author-  
8 ized to levy for ordinary county revenue a tax not in excess of three  
9 (3) mills on a dollar of assessed valuation, or as much thereof as may  
10 be required to meet said budget requirements. Before any such levy  
11 is made in excess of one and one-half (1½) mills, a completely itemized  
12 statement of expenditures contemplated by such county shall be sub-  
13 mitted to the state comptroller for his approval, and no levy in excess  
14 of one and one-half (1½) mills shall be made unless so approved by  
15 him, and unless the total tax levy for all county purposes will not  
16 exceed the average tax levy for all county purposes for the preceding  
17 two years."

Senate File 123. Approved May 1, 1937.

## CHAPTER 190

### PUBLIC EXHIBITIONS

#### H. F. 172

AN ACT to repeal section seventy-one hundred seventy-nine (7179), code 1935, relative  
to licensing public shows, and enacting a substitute therefor giving boards of  
supervisors power to regulate or prohibit shows, rodeos, and circuses, and prohibit-  
ing exhibitions without a license and fixing the maximum fee therefor.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section seventy-one hundred seventy-nine (7179), code,  
2 1935, is hereby repealed, and the following enacted in lieu thereof.

1 SEC. 2. The board of supervisors shall have power to regulate or  
2 prohibit in any county, outside the limits of a city or town, the public